CLAIMS:

1. A decoding device comprising:

resource assigning means for assigning a resource of decoding processing on the basis of display size information of at least two pictures to be displayed on a screen;

inverse discrete cosine transforming means for inverse discrete cosine transforming an MPEG coded signal per said picture with resource assigned in said resource assigning means;

movement compensation / interframe predictive decoding means for movement compensation / interframe predictive decoding said inverse discrete cosine transformed signal per said picture with resource assigned in said resource assigning means; and scaling means for scaling said movement compensation / interframe predictive decoded signal to display said picture on the screen.

- 2. A digital broadcast receiving apparatus having a decoding device according to claim 1.
- 3. A decoding method comprising the steps of:

assigning a resource of decoding processing on the basis of display size information of at least two pictures to be displayed on a screen;

inverse discrete cosine transforming an MPEG coded signal per said picture with resource assigned in said resource assigning step;

movement compensation / interframe predictive decoding said inverse discrete cosine transformed signal per said picture with resource assigned in said resource assigning means; and scaling said movement compensation / interframe predictive decoded signal to display said picture on the screen.